ID: CCA\_2010032614532624 Number: **201016074** Release Date: 4/23/2010

Office:

UILC: 59.07-00

\_\_\_\_\_

From:

**Sent:** Friday, March 26, 2010 2:53:29 PM

To: Cc:

Subject: RE: Road Home Sales

, I spoke with . They have determined that the \$\\$ is tax benefit income. The loss on the sale of home in prior year does not matter as far as the \$\\$ in tax benefit income is concerned, since this is a personal residence.